CONFIDENTIAL

Misappropriation of Government money:
Expeditious investigation and launching of prosecution and disciplinary action against delinquents and supervisory officers.

GOVERNMENT OF MAHARASHTRA

GENERAL ADMINISTRATION DEPARTMENT

Circular No. CDR-1082/1866/40/XI

Mantralaya, Bombay 400 032, dated the 7th August 1982

Read.—(1) Government Circular, General Administration Department, No. CDR-1172/9418/D-1, dated the 6th September 1972.

(2) Government Circular, Finance Department, No. PAC-1373/11/(iii)/F-2, dated the 6th April 1973.

(3) Government Circular, General Administration Department, No. CDR-1073/24668/D-1, dated the 8th November 1973.

(4) Government Circular, General Administration Department, No. CDR-1174/2983/(i)/D-1, dated the 8th April 1974.

(5) Government Circular, General Administration Department, No. CDR-1174/9072/D-1, dated the 18th September 1974.

(6) Government Circular, General Administration Department, No. CDR-1077/1366/71/XI, dated the 14th June 1977.

(7) Government Circular, General Administration Department, No. CDR-1177/3720/166/XI, dated the 30th November 1978.

(8) Government Circular, Home Department, No. C-II/2079/8-POL-XII, dated the 3rd November 1980.

(9) Government Circular, General Administration Department, No. CDR-1082/1960/7/XI, dated the 21st July 1982.

CIRCULAR

In its 13th Report (1976-77), the Public Accounts Committee had, in the course of examination of misappropriation cases noticed that there were inordinate delays in taking disciplinary action in such cases. The Committee had, therefore, recommended that the General Administration Department should make a study of the pending misappropriation cases to find out whether the delays in deciding these cases and taking action against the supervisory officers were due to any lacuna in the procedure of investigation or they were merely because of apathy on the part of Heads of Departments/Offices in taking necessary action, and evolve a procedure whereby quick action in all such cases would be the responsibility of the Heads of Departments.

2. Apart from the instructions contained in Appendix 20 of the Bombay Financial Rules, 1959, further instructions have also been issued from time to time under the Government Circulars mentioned in the preamble (copies enclosed) for dealing with misappropriation cases promptly, completing the preliminary investigations expeditiously within a period of 2 months, launching prosecution against the delinquents and taking disciplinary action against the delinquents and the supervisory officers. On a scrutiny of the pending cases of misappropriation of Government money, it is noticed that the delay in the finalisation of these cases is not due to any lacuna in the procedure. The delay is caused mainly in the preliminary investigation either by the departmental officers or by the Police department (including the Anti-Corruption Bureau), in sanctioning/launching prosecution, in ordering departmental enquiry against the delinquents and supervisory officers and in completing the departmental proceedings. Government has issued necessary instructions in the Circulars mentioned in the

preamble emphasising the need to deal with misappropriation cases expeditiously. However, the misappropriation cases drag on for years together mainly because the Heads of Departments/Offices and the disciplinary authorities concerned do not pursue these cases vigorously and take action promptly.

3. Government is, therefore, pleased to direct as follows :—

(i) As soon as misappropriation of Government money is detected in any Government department or office, the Head of Department/Office should take immediate steps to get the accounts, stores etc., properly checked to decide the exact amount of misappropriation;

(ii) The Head of Department/Office should fix the responsibility for the misappropriation both on the subordinates and the supervisory officers on the basis of the report of the preliminary investigation made by the departmental officer. This should be completed within a period of 2 months from the date of detection of misappropriation. As soon as responsibility is fixed a complaint should be lodged with the Police;

(iii) The disciplinary authority concerned should initiate disciplinary action/prosecution against the delinquent/s and the supervisory officer responsible for aiding or abetting the misappropriation *or* for laxity in supervision, as laid down in para. 3 of the Government Circular, General Administration Department, No. CDR-1082/1960/7/XI, dated 21st July 1982, as soon as responsibility is fixed;

(iv) Every Head of Department/Office should maintain a register of misappropriation cases in the pro forma given in the Annexure 'A' and review every month the progress of cases of misappropriation and take steps to expedite necessary action. He should send a quarterly report to the administrative department in the Mantralaya in the same pro forma indicating the position of the misappropriation cases as on 1st January, 1st April, 1st July and 1st October, by the 15th January, 15th April, 15th July and 15th October respectively.

4. The administrative departments in the Mantralaya are requested—

(i) to designate an officer of Deputy Secretary's grade who will watch the progress of misappropriation cases on the basis of the quarterly reports sent by the Heads of Departments/Offices under the Department's control. The Deputy Secretary should bring to the notice of the Secretary to Government, cases in which delay has occurred at any stage;

(ii) to fix responsibility on the departmental officers *or* investigating officers for delay in investigation *or* initiating disciplinary action against the delinquents and supervisory officers and to take action against them;

(iii) to take up with the Home Department cases in which investigation and launching of prosecution has been delayed by the Police authorities, for expediting necessary action and

(iv) to send to the General Administration Department a report on the pending cases of misappropriation every 6 months in the pro forma prescribed in Annexure 'A' showing the position as on the 1st January and the 1st July, by the 31st January and 31st July respectively.

By order and in the name of the Governor of Maharashtra,

D. K. KULKARNI,
Deputy Secretary to Government.

To

The Secretary to the Governor,
The Secretary to the Chief Minister,
The Accountant General, Maharashtra-I, Bombay,
The Accountant General, Maharashtra-II, Nagpur,
All Departments of Mantralaya,
All Heads of Departments/Offices under several Departments of Mantralaya.

ANNEXURE 'A'

Register of Misappropriation Cases

Department :

Office :

Serial No.	Name of delinquent, his designation and office/department in which he has committed misappropriation	Date of detection of misappropriation and amount misappropriated	Date on which misappropriation was reported to the Head of Department/Office	Date of completion of preliminary investigation by departmental officers
1	2	3	4	5

Date of suspension of the delinquent	Date on which the case was reported to the Police for investigation and prosecution	Date of filing criminal case in the Court	Date of sanctioning departmental enquiry against the delinquent	Date of decision of the Court in the criminal case and punishment, if any
6	7	8	9	10

Date of completion of departmental enquiry against the delinquent and punishment awarded	Date of ordering disciplinary action against supervisory officer	Date of completion of action taken against the supervisory officer and the punishment awarded	Action taken for recovery of the misappropriated amount and the amount recovered
11	12	13	14

शासकीय पैशाची अफरातफर

महाराष्ट्र शासन

सामान्य प्रशासन विभाग

परिपत्रक क्रमांक सीडीआर. ११७२/९४१८/डी-एक

सचिवालय, मुंबई ४०० ०३२, दिनांक ६ सप्टेंबर १९७२

परिपत्रक

शासनाच्या असे निदर्शनास आणून देण्यात आले आहे की, शासकीय पैशाच्या अफरातफरीच्या बऱ्याचशा प्रकरणांमध्ये अफरातफरीस जबाबदार असणाऱ्या व्यक्तींकडून अफरातफर करण्यात आलेली रक्कम वसूल करण्याबाबत कारवाई करण्यास बराच विलंब होतो. कदाचित न्यायालयामध्ये अफरातफरीचा आरोप सिद्ध होईपर्यंत किंवा शिस्तभंगाची कार्यवाही पूर्ण करेपर्यंत वसुली तहकूब केल्याने हा विलंब होत असावा. अशा प्रकारची तहकुबी आवश्यक आहे किंवा काय याबाबत शासनाने विचार केला आहे आणि शासन असे निर्देशित करते की, अशा प्रकारच्या प्रकरणांमध्ये जर प्राथमिक चौकशीवरून असे सिद्ध होत असेल की, एका विशिष्ट व्यक्तीने पैशाची अफरातफर केली आहे तर प्रथम तिला पैसे परत करण्यास सांगण्यात यावे व तिच्याकडून वसुली करण्यात यावी. आवश्यक असेल तर व ती जर पैसे परत करण्यास तयार असेल तर तिच्या वेतनातून पैसे वजा करून वसूल करण्यात यावे. तथापि ती पैसे परत करण्यास तयार नसेल अशा परिस्थितीत वरील प्रकारची वसुली करता येणार नाही परंतु विभागीय कार्यवाही आणि/किंवा खटला भरण्याची नेहमीची पद्धती अंमलात आणावी. अशा प्रकारची कार्यवाही शक्य तितक्या लवकर पूर्ण करण्यात येईल याची दक्षता घेण्यात यावी.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

म. के. गुप्ते,

अवर सचिव, महाराष्ट्र शासन.

Misappropriation of Government Money :
Expeditious Disposal of cases—

GOVERNMENT OF MAHARASHTRA

FINANCE DEPARTMENT

Circular No. PAC. 1373/11/(iii)/F-2
Sachivalaya, Bombay 400 032, dated 6th April 1973

Para. 26 of the Twentieth Report of the Public Accounts Committee 1971-72 on the Appropriation Accounts of the Government of Maharashtra for the year 1969-70.

Misappropriation.—The Committee has come across several cases of inordinate delays in finalisation of misappropriation cases, due in no small measure to delay on the part of the Police Department to finalise their investigation and consequent procrastination in instituting legal proceedings. On the other hand, the Committee has also noticed a tendency on the part of administrative departments to keep departmental proceedings pending till results of police investigations and/or legal actions are available. Such delays are likely to render remedial action ineffective and chances of recovering misappropriated amounts remote. The Committee recommends that Heads of Departments/Departmental Secretaries should review, at least every half year, the position of misappropriation cases pending for want of completion of police investigations and take up the matter with their counterparts in the Home Department for expeditious finalisation of the investigation. The Committee also takes this opportunity to reiterate its earlier recommendation countained in paragraph 14 of its Report of October 1963 sittings that in all cases of misappropriation departmental proceedings should be launched at the earliest moment and every effort should be made to determine the exact amount involved and recover it from the concerned delinquents as quickly as possible.

CIRCULAR

The observations and recommendations of the Public Accounts Committee as reproduced above are brought to the notice of all Departments of the Secretariat. Their attention is invited to the instructions contained in Government Circular, Finance Department, No. FNR. 1072/945/F-1, dated the 23rd October 1972 and Government Circular, General Administration Department, No. CDR. 1172/9418/D-I, dated 6th September 1972, they are requested to take action wherever necessary for expeditious disposal of misappropriation cases as recommended by the Public Accounts Committee.

By order and in the name of the Governor of Maharashtra,

L. G. KOTHEKAR,

Under Secretary to Government of Maharashtra.

Investigations for fixing responsibility:
Expeditious completion of—

GOVERNMENT OF MAHARASHTRA

GENERAL ADMINISTRATION DEPARTMENT

Circular No. CDR-1073/24668-D-1

Sachivalaya, Bombay 400 032, dated the 8th November 1973

CIRCULAR

It has been brought to the notice of Government that generally preliminary investigations for fixing responsibility for lapses, negligence, misappropriation, irregularities, loss of Government money, etc. are not completed expeditiously and that at times they drag on for a considerably long time. In some cases by the time the investigations are completed and a departmental enquiry can be started the concerned Government servants either retire from Government service or are dead. This helps the defaulters to escape punishment due to passage of time. Government considers that this is unsatisfactory and is pleased to direct that such investigations should be completed as quickly as possible and that in any case the period should not exceed two months from the date a decision has been taken to make investigations. If for any special reasons the investigations are likely to take a longer time, the Investigating Officer, unless he is himself the Head of Department, should submit a report to the Head of his Department giving reasons for the delay and the latter should obtain the sanction of Government in the Administrative Department, for allowing the Investigating Officer an extension of time to complete the investigations if he is satisfied that there is a case for such extension. In case the Investigating Officer is himself the Head of Department, he should report the reasons for delay, if any, to Government and obtain an extension of time for completing the enquiry.

By order and in the name of the Governor of Maharashtra,

K. P. NADKARNI,
Deputy Secretary to the Government of Maharashtra.

CONFIDENTIAL

Departmental Enquiries:
Expeditious completion of—

GOVERNMENT OF MAHARASHTRA

GENERAL ADMINISTRATION DEPARTMENT

Circular No. CDR-1174/2983(i)/D-I

Sachivalaya, Bombay 400 032, dated the 8th April 1974

CIRCULAR OF GOVERNMENT

In modification of the orders issued in Government Circular, Political and Services Department, No. 1581/34, dated the 1st April 1950 read with Government Circular, Political and Services Department, No. 1581/34, dated the 13th September 1950, Government is pleased to direct that the maximum period prescribed for the completion of departmental enquiries should be increased from three months to six months and that extension of time should be applied for in the prescribed manner only if it is not possible to complete an enquiry within that period. With this extension of the time-limit for the completion of departmental enquiries Government expects the competent authorities as well as the officers appointed as Enquiry Officers to conduct enquiries to make special efforts to ensure that the enquiries with which they are concerned are completed within the prescribed period.

By order and in the name of the Governor of Maharashtra,

K. P. NADKARNI,
Deputy Secretary to Government.

CONFIDENTIAL

Expeditious completion of investigations in case of the officers under suspension.

GOVERNMENT OF MAHARASHTRA

GENERAL ADMINISTRATION DEPARTMENT

Circular No. CDR-1174/9072/D-I

Sachivalaya, Bombay 400 032, dated the 18th September 1974

CIRCULAR

Instances have come to the notice of Government where inordinate delay has taken place in completing investigations by the Police and also other authorities. Consequently inordinate delay has taken place in filing charge-sheets in courts in cases where prosecution is launched and in serving charge-sheets in cases where disciplinary proceedings are initiated. Government has been anxious about expeditious completion of investigations and suitable instructions have been issued from time to time for the guidance of the authorities concerned. Where persons into whose conduct investigations are being made are placed under suspension, there is all the more need for speedy action Suspension does constitute a very great hardship to a Government servant. In order to avoid undue hardship to the Government servant concerned it is essential to ensure, that the period of suspension is reduced to the bearest minimum. Government is, therefore, pleased to direct that in cases of officers under suspension, the investigations should be completed and a charge-sheet filed in a court of competent jurisdiction in cases of prosecution or served on the Government servant concerned in cases of departmental proceedings *within six months* as a rule. The investigating authorities should be personally held responsible for completing the investigations within the aforesaid period in case of officers under suspension. In very difficult cases the Chief Secretary to Government may grant extension by three months to complete the investigations. The Departments of the Secretariat should submit cases where such extension is considered justified to the Chief Secretary through the General Administration Department.

2. Government is also pleased to direct that if the investigations cannot be completed within a period of six months or the extension of time if any granted by the Chief Secretary, the order placing the Government servant under suspension should be revoked and he should be permitted to resume duties, by posting him to a different post and/or transferring him to a different place wherever possible. All cases in which the Government servants have already been under suspension should be reviewed in the light of these instructions and action taken to complete the investigations as early as possible and to reinstate the Government servants who have been under suspension for over six months.

By order and in the name of the Governor of Maharashtra,

M. K. GUPTE,
Under Secretary to Government.

Misappropriation of Government Moneys:
Investigation for fixing responsibility for—Expeditious completion of—

GOVERNMENT OF MAHARASHTRA

GENERAL ADMINISTRATION DEPARTMENT

Circular No. CDR-1077/1366/71-XI

Mantralaya, Bombay 400 032, dated the 14th June 1977

CIRCULAR

In its thirteenth report, the Public Accounts Committee, 1976-77 has pointed out that during the course of examination of various Departments, the Committee has noticed that the instructions issued in Government Circulars, General Administration Department, No. CDR-1172/9418-D-I, dated the 6th September 1972 and No. CDR-1073/24668-D-I, dated the 8th November 1973 and Government Circular; Finance Department, No. PAC-1373/XI (iii) F-2, dated the 6th April 1973, have been followed more in their breach than in their observance.

2. By and large the Committee noticed that (i) the Departments could not explain the reasons for the inordinate delay in holding departmental enquiries against the erring persons, (ii) the manner in which the arguments were advanced in a case had given a feeling to the Committee that some Officials in the Departments were trying to shield the offenders, and that (iii) in majority of the cases the Departments were not prompt or quick in initiating action against the supervising officers whose failure in proper discharge of duty might have contributed to misappropriation by the subordinate staff. The Committee further observed that the delay in taking action against the deliquent officers may embolden other staff also to indulge in surreptitious practices and eventually affect the morale of the service in general. Some of the instances of delayed action noticed by the Committee are mentioned in paras 11.2 to 11.7 of the report.

3. The Committee had made several recommendations in the past. In para 26 of its twelfth report of 1971, the Committee had emphasised the need for half yearly review of the misappropriation cases by the Heads of Departments/Departmental Secretaries and desired that the Departmental proceedings should be launched very quickly. Inspite of these recommendations and instructions issued in Government circulars mentioned above, not much progress has been made to settle 395 cases of misappropriation involving Rs. 38·36 lakhs and outstanding till September 1973.

4. Government considers this position very unsatisfactory and is pleased to direct that (i) in such cases, if the preliminary investigation establishes that a particular person has misappropriated the money, the person should in the first instance be called upon to pay the amount and the amount should be recovered from him, if necessary by deductions from his pay, if he agrees to refund the amount. In case, however, he does not agree to refund the amount, no such recovery can be made and the usual procedure of departmental action and/or prosecution should be followed and finalised quickly; (ii) when any misappropriation of Government money or loss to Government is detected, investigation for fixing the responsibility on the supervisory officers for slack supervision over the staff handling the Government money and/or failure to observe the rules/orders and instructions of Government thereby facilitating misappropriation of Government money should be completed within two months as per the instructions issued in Government Circular, General Administration Department, No. CDR-1873/2463-D-I, dated the 8th November 1973, and if there is a *prima facie* case of lack of supervision, negligence or failure to observe rules/orders/instructions thereby facilitating misappropriation or loss to Government, departmental proceedings should be initiated against the supervisory officers simultaneously with the initiation of proceedings whether departmental or criminal against the person directly responsible for the misappropriation or loss to Government; and (iii) the Departments should take review of the pending cases of misappropriation and finalise the cases quickly. Responsibility should also be fixed on supervisory officers and investigating officers for delay in action and finalisation of the cases beyond the stipulated dates.

By order and in the name of the Governor of Maharashtra,

D. S. TELANG,
Deputy Secretary to Government.

Misappropriation of Government money:
Recovery of—

GOVERNMENT OF MAHARASHTRA

General Administration Department

Circular No. CDR 1177/3720/166/XI

Mantralaya, Bombay 400 032, dated the 30th November 1978

Read.—Government Circular, General Administration Department, No. CDR-1172/9418/D.I, dated the 6th September 1972.

CIRCULAR

Under Government Circular, General Administration Department, No. CDR-1172/9418/D.I, dated the 6th September 1972, it has been directed that if the preliminary investigation establishes that a particular person has misappropriated Government money, the person should, in the first instance, be called upon to pay the amount and the amount should be recovered from him, if necessary, by deduction from his pay, if he agrees to refund the amount. In case, however, he does not agree to refund the amount, no such recovery can be made but the usual procedure of departmental action and/or prosecution should be followed.

2. A point has been raised as to how the misappropriated Government money can be recovered if the person concerned refuses to refund the amount, and disposes of the property from which the amount could be recovered, before the completion of the departmental enquiry or the prosecution. Government is pleased to bring to the notice of all disciplinary authorities that necessary action for attachment of the delinquent's property can be taken under section 3(*1*) of the Criminal Amendment Ordinance, 1944. The scheduled offences referred to in section 3(*1*) include offences punishable under section 406, 408 or section 409 of the Indian Penal Code. The attachment is effective initially for 3 months only, but in case cognisance of the offence is taken or the State Government moves the District Judge, the attachment continues further and the property is applied by the District Judge towards reimbursement of the loss sustained by the Government and the fine imposed by the Court.

3. All Heads of Departments and Heads of Offices are, directed to take action in accordance with the above provisions in all cases of misappropriation of Government money.

By order and in the name of the Governor of Maharashtra,

D. M. TORGAL,
Under Secretary to Government.

Confidential

Expeditious completion of investigation in cases of Government servants under suspension.

GOVERNMENT OF MAHARASHTRA

HOME DEPARTMENT

Circular No. CII. 2079/8-POL-XII

Mantralaya, Bombay 400 032, dated the 3rd November 1980

CIRCULAR

According to the instructions issued in Government Circular, General Administration Department, No. CDR. 1174/9072-D-I, dated the 18th September 1974 in cases of officers under suspension, the investigations are to be completed and charge-sheet filed in a court, in cases of prosecution, or served on the Government servant concerned, in cases of departmental enquiries, within six months as a rule. In difficult cases an extension upto 3 months can be granted by the Chief Secretary to Government. It has however been observed that investigations in such cases are not completed and a charge-sheet filed in court, in cases of prosecution, or served on the Government servant, in cases of departmental proceeding by the Police or by the other authorities within six months or even within the extended time upto nine months. Consequently, if charge-sheets are not filed in courts or served on the delinquents within the stipulated time limit, such Government servants are required to be reinstated by posting them to a different post and/or transferring them to a different place, wherever possible in accordance with the aforesaid orders.

2. Ordinarily, there should be no objection to reinstate Government servants in cases where charge sheets have not been filed in courts, or served on the delinquents, within the prescribed time limit as it is not desirable to continue a Government servant under suspension for an indefinate period. However, it is not desirable to reinstate Government servants who are placed under suspension in cases relating to offences involving moral turpitude such as misappropriation, defaulcation, fraud, embezzlement or corruption till their cases are finally decided. Very often, instances pertaining to the various departments have been brought to the notice of the Home Department in which completion of investigation by the State CID as well as by the Anti Corruption Bureau has taken number of years with the result that the delinquent had to be continued under suspension for years in view of the serious charges against him. This however defeats the purpose of the orders issued in the Government Circular referred to above. In the circumstances Government directs that the Inspector-General of Police, State of Maharashtra, Bombay and the Director, Anti Corruption and Prohibition Intelligence Bureau, Maharashtra State, Bombay should see that in cases relating to offences involving moral turpitude the investigating Police Officers adhere to the prescribed time limit laid down in the Government Circular referred to above scrupulously. Government further directs that each and every such case where investigations are not completed within the time limit should be examined and appropriate punishment be imposed on the defaulting officers, if it is found that they are responsible for the delay in completing investigations.

3. This Circular issues with the concurrence of the General Administration Department.

By order and in the name of the Governor of Maharashtra,

K. A. SIDDIQUI,

Deputy Secretary to the Government of Maharashtra,
Home Department.

Misappropriation of Government moneys:
Investigation for fixing responsibility for—
Expeditious completion of—

GOVERNMENT OF MAHARASHTRA

GENERAL ADMINISTRATION DEPARTMENT

Circular No. CDR-1082/1360/7/XI

Mantralaya, Bombay 400 032, dated the 21st July 1982

CIRCULAR

In its sixth report (1981-82), the Public Accounts Committee has pointed out that in a case of misappropriation of a huge amount in an educational institution, the department concerned did not initiate departmental action against the supervisory officers concerned on the ground that the original documents were with the Supreme Court. The Committee therefore desired that the General Administration Department may examine the feasibility of issuing suitable guidelines to be followed by the Heads of Departments/Offices in such cases so that relevance of taking action against the supervisory officers responsible for the laxity in supervision is not lost sight of with the passage of time.

2. Government has considered the recommendation made by the Public Accounts Committee carefully in the light of the instructions in the Appendix 20 to the Bombay Financial Rules, 1959, which provide that if loss of Government money has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty person and if culpable laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or stoppage of his increments of pay. It has also been laid down therein that departmental enquiries should not be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental proceedings may not lead to proper conclusion.

3. Government is pleased to direct that in all cases of fraud or misappropriation of Government money, the question of taking disciplinary action against the supervisory officers responsible for slack supervision and/or for failure to follow the prescribed procedure regarding checking accounts, cash book etc, regularly and to keep proper control over subordinates, should be considered as soon as the preliminary inquiry into the misappropriation either by departmental officer or through the Anti-Corruption Bureau, is completed. In case, it is noticed in the preliminary inquiry that the supervisory officer had aided or abetted the misappropriation, he should also be prosecuted along with the subordinates responsible for the misappropriation. In case it is found in the preliminary inquiry that though the supervisory officer is not a party to the misappropriation, he was responsible for laxity in supervision and had failed to check the cash book, accounts etc. regularly which facilitated the misappropriation, disciplinary action against him under Rule 8 or Rule 10 of the Maharashtra Civil Services (Discipline and Appeal) Rules, 1979, should be initiated by the disciplinary authority concerned, simultaneously with the prosecution of the delinquent/s responsible for the fraud or misappropriation. The disciplinary action against the supervisory officer and the delinquent/s who misappropriated the amount should not be postponed till the criminal case against the delinquent/s primarily responsible for the misappropriation is finally decided. Depeartmental enquiry against the delinquents and the supervisory officers can be initiated before launching prosecution and necessary evidence can be recorded by the Inquiring Officer before the hearing of the case in the Criminal Court commences.

4. To facilitate disciplinary action against the delinquent/s and the supervisory officer/s concerned, the certified true copies of the relevant records should be kept by the Head of Department before sending the record to the Police Department or the Anti-Corruption Bureau for prosecution of the delinquent/s. In the course of disciplinary proceedings, if any original documents/records are required for perusal of the delinquent/s, supervisory officer/s proceeded against, the relevant documents may be obtained from the Police Officer or with the due permission from the Court in which records are produced, as the case may be, and the documents/records returned as soon as done with.

By order and in the name of the Governor of Maharashtra,

S. B. UNDE,
Deputy Secretary to Government.